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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 951/2017, C.M. APPL.40200/2017

SUMAN KOHLI ..... Appellant

Through : Sh. Arvind Kumar, Advocate.

versus

ITO WARD 64(4) ..... Respondent

Through : Sh. Ashok. K. Manchanda, Sr. Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **17.01.2018**

The assessee's grievance in the appeal is that the Income Tax Appellate Tribunal (ITAT) by the impugned order of 23.06.2017 declined to entertain the appeal on the ground that it was barred by 594 days.

This Court has considered the submissions of the parties. The original assessment proceedings were concluded against the assessee who succeeded to the estate of her husband. The transactions which led to the Assessment Officer's (AO) order was in respect of the appellant's husband who died on 21.08.2008. The appellant seems to have suffered further tragedy in her life as her only son passed away on 27.09.2011 – both the deaths were untimely and on account of road accidents. The appellant claimed that the appeal to the ITAT against the order of the CIT(A) made on 11.02.2014 was barred on account of these exceptional circumstances and furthermore that she was mentally disturbed. The record also indicates that the assessee changed her residence repeatedly and as a consequence the notices/intimations and orders of the Revenue were not received by her. The appeal initially filed with delay was dismissed in default. The ITAT accepted the application for restoring the appeal, however, having restored the appeal, the ITAT declined to condone the delay.

This Court is of the opinion that the repeated tragedies that the appellant suffered with the ensuring trauma as well as the circumstance that she had to shift her residence repeatedly were adequate to form *sufficient cause* by all standards. Clearly, the ITAT fell into error in holding otherwise.

For the above reasons, the delay in approaching the ITAT is hereby condoned. The appeal for AY 2005-06 (before the ITAT) – ITA No.6294/Del/2015 is hereby restored to the file of the ITAT, which shall now proceed to hear and dispose it off on merits. The parties or their counsel shall be present before the ITAT on 29.01.2018 for further proceedings/orders. The appeal is allowed in the above terms.

Order *dasti*.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 17, 2018/AJK